

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF SOUTH CAROLINA  
GREENVILLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

DENNIS D. BROOKS,  
BARBARA D. BROOKS,  
GREENVILLE COUNTY TAX  
COLLECTOR,  
COACH HILLS HOMEOWNER'S  
ASSOCIATION, INC., and  
SOUTH CAROLINA DEPARTMENT  
OF REVENUE,

Defendants.

**COMPLAINT**

The United States of America, by and through undersigned counsel, complains and alleges as follows:

1. The United States brings this action to reduce to judgment income tax assessments against Dennis D. Brooks and to foreclose federal tax liens that attach to real property located at 10 Twin Oaks Court, Greenville, South Carolina.

2. This action is authorized and requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and is commenced at the direction of the Attorney General of the United States, pursuant to 26 U.S.C. §§ 7401 and 7403.

**JURISDICTION AND VENUE**

3. This Court has jurisdiction over this civil action pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1340, 1345.

4. Venue is proper in this district and division pursuant to 28 U.S.C. §§ 1391(b) and 1396 because the tax liabilities accrued in this district, and the property on which the United States seeks to foreclose its lien is in Greenville County, South Carolina.

### **PARTIES**

5. Defendant Dennis D. Brooks (“Brooks”) resides in Greenville County, South Carolina, within the jurisdiction of this Court, and is named as a party to this action because his unpaid federal tax liabilities are the subject of this action, and because the United States seeks to reduce those liabilities to judgment and enforce its liens against his real property.

6. Defendant Barbara D. Brooks resides in Greenville County, South Carolina, within the jurisdiction of this Court, and is named as a party to this action because she may claim an interest in the real property which is the subject of this action.

7. Defendant Greenville County Tax Collector is named as a party to this action pursuant to 26 U.S.C. § 7403(b) by virtue of liens it may claim against the real property which is the subject of this action.

8. Defendant Coach Hills Homeowner’s Association, Inc., is named as a party to this action pursuant to 26 U.S.C. § 7403(b) by virtue of liens it may claim against the real property which is the subject of this action.

9. Defendant South Carolina Department of Revenue is named as a party to this action pursuant to 26 U.S.C. § 7403(b) by virtue of liens it may claim against the real property which is the subject of this action. *See* S.C. Code Ann. § 12-54-120.

### **SUBJECT PROPERTY**

10. The real property subject to foreclosure in this action is a property located at 10 Twin Oaks Court, Greenville, South Carolina (“Subject Property”). The legal description of the Subject Property is as follows:

All that certain piece, parcel, or lot of land, situate, lying and being in the County of Greenville, State of South Carolina being shown and designated as Lot 110 on a plat of Coach Hills subdivision recorded in Plat Book 4X, Page 86 and refiled in Plat Book 4X, Page 94 in the Greenville County RMC Office and having, according said plat, the following metes and bounds, to-wit:

BEGINNING at a point on the southern side of Twin Oaks Court at the joint front corner lots 109 and 110 and running thence with the side of said Twin Oaks Court N. 56-17 E. 23.29 feet to a point and N. 43-07 E. 26.56 feet to a point at the joint front corner of Lots 110 and 111; thence with the common line of said lots, S. 46-58 E. 153.26 feet to a point in the line in the line of Lot 112; thence with the line of said lot S. 32-12 W. 112 feet to a point in the line of property now or formerly of Mary Louise Tierney; thence with the line of said property N. 81-57 W. 100.18 feet to a point at the joint rear corner of Lots 109 and 110; thence with the common line of said lots, N. 3-23 E. 153.29 feet to the point of beginning and being the same property conveyed to Sue A. Alton, formerly Sue A. Smith by deed of Mary Elizabeth Briggs dated and recorded December 15, 1978 in the RMC Office for Greenville County, South Carolina, in Deed Book 1093, Page 830.

This being the same property conveyed to Dennis D. Brooks and Barbara D. Brooks by that certain deed of Sue A. Alton dated December 17, 1979, and recorded in the Greenville County RMC Office in Book 1119, at Page 495, on January 24, 1980.

Tax Map No. 0540010118900

## COUNT I

### **Reduce to Judgment Dennis D. Brooks' Federal Income Tax Liabilities for 2000, 2005-2007, and 2011**

11. Dennis D. Brooks failed to file tax returns for the years 2000, 2005 through 2007, and 2011. As a result, the IRS calculated the income tax he owed for those years and sent notices of deficiency for the liabilities it determined to Brooks' last known address as required by § 6212 of the Internal Revenue Code (26 U.S.C.). Brooks did not petition the United States Tax Court to challenge those notices of deficiency, and the restriction on assessment imposed by I.R.C. § 6213 lapsed.

12. On the dates and in the amounts listed in the table below, a delegate of the Secretary of the Treasury assessed against Brooks the income taxes for the tax periods indicated, plus applicable penalties and interest:

<b>Tax Year</b>	<b>Assessment Date</b>	<b>Tax</b>	<b>Interest</b>	<b>Penalties</b>
2000	07/30/2007	\$56,184.00	\$32,395.58	\$ 3,021.76 *
				\$12,641.40 **
				\$14,046.00 ***
	07/15/2013		\$34,147.27	
	07/14/2014		\$ 4,355.67	
	07/20/2015		\$ 4,512.16	
2005	05/11/2009	\$62,903.00	\$18,165.94	\$ 2,523.11 *
				\$14,152.95 **
				\$11,637.05 ***
	07/18/2011			\$ 4,088.69 ***
	07/15/2013		\$17,551.22	
	07/14/2014		\$ 3,978.95	
	07/20/2015		\$ 4,179.83	
	07/25/2016		\$ 4,758.02	
2006	05/11/2009	\$71,761.00	\$12,522.24	\$ 3,378.09 *
				\$16,069.50 **
				\$ 8,927.50 ***
	07/18/2011			\$ 8,927.50 ***
	07/15/2013		\$18,324.62	
	07/14/2014		\$ 4,238.83	
	07/20/2015		\$ 4,452.83	
	07/25/2016		\$ 5,068.78	
2007	04/26/2010	\$56,749.00	\$ 6,949.30	\$ 2,582.72 *
				\$12,768.08 **
				\$ 7,093.38 ***
	07/18/2011			\$ 7,093.37 ***
	07/15/2013		\$10,315.13	
	07/14/2014		\$ 3,144.63	
	07/20/2015		\$ 3,303.40	

	07/25/2016		\$ 3,760.61	
2011	12/29/2014	\$ 9,719.00	\$ 965.76	\$ 183.78 *
				\$ 2,098.58 **
				\$ 1,538.95 ***
	07/20/2015		\$ 237.46	\$ 606.26 ***
	07/25/2016		\$ 511.34	\$ 186.54 ***

\* Failure to Pre-Pay Penalty – IRC § 6654

\*\* Failure to File Penalty - IRC § 6651(a)(1)

\*\*\* Failure to Pay penalty - IRC § 6651(a)

13. A delegate of the Secretary of the Treasury properly gave notice of the unpaid tax described in paragraph 12, above, to Brooks and made demand for payment.

14. Despite notices of the assessments and demands for payment, Brooks has failed to fully pay the assessments described in paragraph 12 above. As of May 8, 2017, Brooks owes the United States \$595,540.93 on those assessments, plus penalties and interest that continue to accrue subsequent to May 8, 2017, as provided by law.

## COUNT II

### Foreclosure of Federal Tax Liens on the Subject Property

15. As a result of Brooks' failure to satisfy the assessments described in paragraph 12 above after notice and demand for payment, federal tax liens arose on the dates of assessment and attached to all property and all rights to property of Brooks, including the Subject Property.

16. Brooks and Barbara D. Brooks acquired title to the Subject Property by a deed from Sue Alton, formerly Sue A. Smith, dated December 17, 1979. That deed was recorded on January 24, 1980, in the public records of Greenville County, South Carolina, at Book 1119, page 495.

17. On the following dates, a delegate of the Secretary of the Treasury caused notices of federal tax lien to be recorded in the public records of Greenville County, South Carolina, at the following books and pages identified:

<b>Date Recorded</b>	<b>Tax Year(s)</b>	<b>Book</b>	<b>Page</b>
07/20/2010	2000 2005 2006	MI 51	1814
09/29/2015	2007 2011	MI 107	769
12/07/2016	2006	MI 122	1572

WHEREFORE, Plaintiff, United States of America, respectfully prays for the following:

A. That judgment be entered against Defendant Dennis D. Brooks for his unpaid federal income tax liabilities from the years 2000, 2005 through 2007, and 2011 in the amount of \$595,540.93 as of May 8, 2017, plus any further interest and statutory additions on the assessments as allowed by law, to the date of payment;

B. That this Court adjudge, order and decree that the federal tax liens of the United States attach to all property and rights to property of Defendant Dennis D. Brooks, including his interest in the Subject Property;

C. That this Court adjudge, order and decree that the federal tax liens upon the Subject Property be foreclosed upon, that the property be sold according to law, free and clear of the claims of the parties herein, and that the proceeds of sale be distributed in accordance with the determination of this Court with respect to the priorities of the claims of the parties herein;

D. That the proceeds of the sale of the Subject Property payable to the United States be applied in satisfaction of Defendant Dennis D. Brooks' unpaid federal tax liabilities, as set forth in this Complaint; and

E. That this Court grant the United States such other relief, including costs, as is just and equitable.

Respectfully submitted,

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